

**LEGISLATIVE SERVICES AGENCY  
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**FISCAL IMPACT STATEMENT**

**LS 7576**

**BILL NUMBER:** HB 1610

**NOTE PREPARED:** Jan 8, 2005

**BILL AMENDED:**

**SUBJECT:** Property tax exemption filing waiver.

**FIRST AUTHOR:** Rep. Noe

**FIRST SPONSOR:**

**BILL STATUS:** As Introduced

**FUNDS AFFECTED:**     **GENERAL**  
                              **DEDICATED**  
                              **FEDERAL**

**IMPACT:** Local

**Summary of Legislation:** This bill authorizes a nonprofit youth soccer organization to claim retroactive property tax exemptions and refunds for property taxes paid in previous years.

**Effective Date:** Upon passage.

**Explanation of State Expenditures:**

**Explanation of State Revenues:**

**Explanation of Local Expenditures:** This bill applies to the Zionsville Youth Soccer Association. The bill provides an exemption for the Association from property taxes first due and payable in 2000, 2001, 2002, 2003, and 2004. Other eligible associations, if any, to which the above provisions would apply are unknown.

The bill allows the association to file claims with the county auditor for a refund for property taxes paid on land and improvements that were billed to the taxpayer for property taxes first due and payable in 2000, 2001, 2002, 2003, and 2004. Upon receiving a claim, the county auditor must submit the claim to the county board of commissioners for review. The only grounds for disallowing the claim is if the claimant does not qualify or if the amount claimed is not correct. If the claim is allowed, the county auditor must without an appropriation being required, issue a warrant to the claimant payable from the county general fund for the amount due the claimant. No interest is payable on the refund.

The county would have to refund \$713 for 2000; \$824 for 2001; \$795 for 2002; \$15,451 for 2003; and

\$16,054 for 2004, for a total refund of \$33,837. This provision expires December 31, 2007.

**Explanation of Local Revenues:**

**State Agencies Affected:**

**Local Agencies Affected:** Boone County.

**Information Sources:** Zionsville Youth Soccer Association.

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